



State Board of Equalization

News Release

Vice Chair Michelle Steel

3rd District – Orange County

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Executive Director
www.boe.ca.gov

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BOE Reminds Mobile Food Vendors to Keep Records **Keeping Records Essential to Accurately Reporting Sales Taxes**

Sacramento – Given the popularity and fast-paced nature of running a mobile food truck, the California State Board of Equalization (BOE) is reminding mobile food vendors and other entrepreneurs who operate food trucks, stands, or carts that do not have a fixed physical location about the importance of keeping good books and records, to accurately report and pay sales taxes to the BOE. The BOE provides information about keeping records at www.boe.ca.gov/sutax/faqrec.htm.

Michelle Steel, Vice Chair of the State Board of Equalization, said, "Following California's complicated tax laws for food is especially difficult for mobile food vendors. That's why in addition to providing this helpful information online, I will be hosting a special tax seminar for mobile food truck vendors with State Senator Lou Correa on September 20, in Santa Ana. We will provide the help and information you need to comply with sales tax laws."

It is easy to keep track of sales taxes by including the sales tax in the price posted for each menu item. Businesses that do so must post a notice for customers that says, "All prices of taxable items include sales tax." To see California City and County sales tax rates, visit www.boe.ca.gov/cgi-bin/rates.cgi.

Mobile food businesses have been serving construction sites and other professional venues for years. California's recovering economy has fueled a mobile food movement led by chefs from high-end restaurants, and innovative cooks looking to elevate the food truck experience. Social media is helping people find their favorite food truck with updates on menu items and location changes, making mobile food vendors a popular choice.

The BOE provides the following informational items for mobile food vendors in Spanish, Chinese, Vietnamese, and Korean.

[Registration and Reporting Requirements for Mobile Food Vendors](#) (Español | 中文 | 한국의 | Tiếng Việt)

[Recordkeeping Requirements for Mobile Food Vendors](#) (Español | 中文 | 한국의 | Tiếng Việt)

More information is available online at www.boe.ca.gov/industry/caterers.html or by calling the BOE customer service center at 1-800-400-7115 (TTY: 711), M-F, 8:00 a.m. to 5:00 p.m. (PT).

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Elected to the Board of Equalization in 2006 and re-elected in 2010, Michelle Steel serves as *Southern California's elected taxpayer advocate*. In December 2007, Steel discovered the Board of Equalization had delayed the return of millions of dollars in security deposits owed to California businesses. Procedures were changed due to Steel's decisive leadership. Following her investigation, the tax agency refunded tax security deposits to over 5,500 small businesses. To date, over \$100 million in security deposits have been returned to taxpayers.

The five-member California State Board of Equalization (BOE) is a publicly elected tax board. The BOE collects more than \$53.7 billion annually in taxes and fees supporting state and local government services. It hears business tax appeals, acts as the appellate body for franchise and personal income tax appeals, and serves a significant role in the assessment and administration of property taxes. For more information on other taxes and fees in California, visit www.taxes.ca.gov.

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